

An Analysis of the Designation of a Centralized Return and Payment Processor, a Combined State and Local Return, and the Feasibility of Daily Local Distributions

Summary

- Report prepared in accordance with Act 685, Section 3, of the 2022 Regular Session.
- Report submitted to the House Committee on Ways and Means and Senate Committee on Revenue & Fiscal Affairs on January 31, 2023.
- Public comment period open February 1 to March 24, 2023.
- Report will be resubmitted to the Committees with public comment and applicable responses by March 31, 2023.

Interested Stakeholders Public Comment Period

This informational report was prepared through the collaborative efforts of the Louisiana Department of Revenue, the Louisiana Uniform Local Sales Tax Board, and the Louisiana Sales and Use Tax Commission for Remote Sellers as set forth in Section 3 of Act 685 (RS22).

Our teams of tax administrators, collectors, and advisors submit this report to offer our independent review of Louisiana's unique state and local sales tax system; our recap of several meetings with other states who share in their own unique sales tax systems; and the desired functionality for centralized sales tax processing in Louisiana.

Following review and consideration of this report, interested stakeholders are invited to submit public comments by one of two methods:

1. In writing by email to Policy.Publications@la.gov on or before March 24, 2023.

Note that this inbox is maintained by the Louisiana Department of Revenue, and all written comments received will be transmitted to each agency.

2. In person or via Zoom on Wednesday, February 8, 2023, or Thursday, March 9, 2023 at the regular meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers.

Refer to the Legislature's website to view the Commission meeting agenda, in person location, and Zoom login.

3. In person or via Zoom on Wednesday, February 8, 2023, or Thursday, March 9, 2023 at the regular meeting of the Louisiana Uniform Local Sales Tax Board.

Refer to the LULSTB's website to view the LULSTB meeting agenda, in person location, and Zoom login.

All public comments will be included in a separate appendix to the report as well as any responsive comments from the agencies. It is anticipated that the report, inclusive of public comments, will be transmitted to the Committees on March 31, 2023.

In service,

Louisiana Department of Revenue

Louisiana Uniform Local Sales Tax Board

Louisiana Sales and Use Tax Commission for Remote Sellers

Dissemination Recommendations

- Attach foregoing notice to PDF version of report.
- LDR, LULSTB, and RSC each post on their own websites.
 - LDR to send via its Policy Subscription Service.
- Monitor Policy.Publications@la.gov inbox and circulate public comment with 24 hours of receipt
- Add agenda item on RSC February 8 for

Public Comment – Act 685 Informational Report

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